IN THE DISTRICT COURT OF THE UNITED STATES FOR THE MIDDLE DISTRICT OF ALABAMA, EASTERN DIVISION

UNITED STATES OF AMERICA)	
)	CRIMINAL ACTION NO
v.)	3:16cr435-MHT
)	(WO)
LAVONNE Y. MARTIN)	

ORDER

During an on-the-record conference call held on March 9, 2017, the issue centered on two provisions in the court's judgment (doc. no. 27). The provision is that "the defendant must make restitution ... to ... IRS-RACS" in the amount of "\$ 54,380.00" The second provision is that, "All taxpayers who received improper tax refunds related to defendant's conduct are jointly and severally liable for payments up to the amount of the improper tax refund that each taxpayer received." The clerk's office reported that it cannot administratively process joint and several liability for unnamed individuals who are not defendants in a criminal case. Counsel for the parties agreed that, while the clerk's office may not be able to process administratively the joint-andseveral-liability provision, the provision should still remain in the judgment.

Accordingly, it is ORDERED that the joint-and-several-liability provision in the court's judgment (doc. no. 27) shall remain.

DONE, this the 10th day of March, 2017.

/s/ Myron H. Thompson
UNITED STATES DISTRICT JUDGE